

STATUTORY EXEMPTION QUALIFICATIONS

ONLY ONE (1) **EXEMPTION PER PERSON** CAN BE GIVEN (IF APPLICANT IS QUALIFIED)
(**EXCEPT** the Hardship Clause 18-can receive this exemption in addition to another)

IF **MARRIED**, EACH PERSON CAN HAVE A DIFFERENT EXEMPTION, IF THEY EACH QUALIFY
EXAMPLE: A WIFE IS BLIND AND A HUSBAND IS A VETERAN, OR ELDERLY, ETC.
BOTH HUSBAND & WIFE CAN RECEIVE A VETERAN'S EXEMPTION.

ELDERLY EXEMPTION (41C) MUST SHOW ALL ASSETS AND GROSS RECEIPTS
APPLICANT OWNED & OCCUPIED SUCH REAL ESTATE AS HIS DOMICILE AS OF 7/1
AND HAVE BEEN DOMICILED IN THE COMMONWEALTH FOR PRECEDING 10 YEARS
& MUST HAVE OWNED & OCCUPIED SAID PROPERTY OR OTHER PROPERTY IN MASS
FOR 5 YEARS. 1/2 TRASH BILL

LIFE ESTATE-IF PARENTS HOLD IT, DON'T COUNT REMAINDERMAN ASSETS
JOINT TENANTS-MUST INCLUDE ALL PARTIES ASSETS, RECEIPTS/WAGES
IN TRUST-NEED COPY OF TRUST TO SEE WHO HOLDS BENEFICIAL INTEREST.

SURVIVING SPOUSE (17D) MUST SHOW ALL **ASSETS** (NOT GROSS RECEIPTS,
INCLUDING SOCIAL SECURITY EARNINGS) AND COPY OF DEATH CERTIFICATE
CAN'T HAVE OVER \$40,000.

100% VETERAN'S REQUIRE A **DD214** LETTER FROM THE VA AND A 100% PERCENT
DISABILITY LETTER DATED JULY 1ST (1ST YEAR OF FILING ONLY)
2ND & FOLLOWING YEARS: 100% DISABILITY LETTER CAN BE EITHER LETTER
10% OR LESS THAN 100%: 1ST YR. FILING NEED COPY OF DD214 & LETTER OF
SERVICE CONNECTED DISABILITY. 2ND YR- NO LETTER NECESSARY.
WIDOWS OF A VETERAN ARE ELIGIBLE FOR THE EXEMPTION WITH COPY OF DEATH CERT.
(SEE PHAMPLET FOR CLAUSES AND AMOUNTS)
VETERANS MUST HAVE BEEN A MASS. DOMICILIARY PRIOR TO ENTERING THE SERVICE
OR HAVE LIVED IN MASS FOR NOT LESS THAN 5 YEARS PRIOR TO FILING FOR EXEMPTION.
(MUST OCCUPY THE PROPERTY AS HIS OR HER DOMICILE ON JULY 1 OF THE TAX YEAR)
CLAUSE 56: National Guard Members & Military Reservists deployed outside the U.S. (adopted 6/15/15)

****MOTOR VEHICLE:** VEHICLES OWNED BY & REGISTERED BY MILITARY PERSONNEL WHO
ARE MASS. DOMICILIARIES ARE EXEMPT FROM MVE EXCISE IF: THE CITY/TOWN HAS
ADOPTED THIS LOCAL OPTION & THE SERVICE PERSON IS ON ACTIVE MILITARY DUTY
OUTSIDE THE U.S. FOR AT LEAST 45 DAYS OF THE EXCISE CALENDAR YEAR.
NON-DOMICILIARIES: SERVICEMEN WHO'S LEGAL RESIDENCE IS IN ANOTHER STATE, EXEMPT
FOR 2 VEHICLES ONLY IN THEIR NAME (NOT WIVES)
ALSO IF VETERAN HAS A DV PLATE, THEY ARE EXEMPT FOR 1 VEHICLE. (except boats)
NEW APPLICANTS MUST HAVE MAB LETTER FROM RMV

MASS.NAT.GUARDSMEN&RESERVISTS (56)

ADOPTED BY TOWN 6/15/15: ON ACTIVE DUTY OUTSIDE OF U.S. MUST OWN PROPERTY
AS OF 7/1 BEGINNING FISCAL YEAR FOR WHICH RELIEF IS SOUGHT.

BLIND EXEMPTION (37A) MUST HAVE OWNED & OCCUPIED THE PROPERTY AS OF 7/1,
BE DECLARED LEGALLY BLIND AS OF 7/1 OF THE TAX YEAR; REGISTERED WITH AND SHOW
CERTIFICATE FROM MASS. DIV. OF THE BLIND (OR IN THE 1ST YEAR ONLY, A LETTER FROM
PROOF OF BLINDNESS MUST BE PROVIDED EACH YEAR. (CERTIFICATE FROM COMM.)

HARDSHIP (18) - MUST BE AGED, INFIRMED & IMPOVERISHED. (ALL THREE)
(SEE APPLICATION FOR DETAILS) THIS IS THE ONLY EXEMPTION YOU CAN RECEIVE
IN ADDITION TO ANY OTHER. THEY ALSO GET HALF THE TRASH BILL OFF.
(SEE APPLICATION FOR ALL REQUIREMENTS)

HARDSHIP TAX DEFERRAL (18A) YOU MAY FILE APPLICATION IF YOU OWNED & OCCUPIED
THE PROPERTY AS OF JULY 1, LIVED IN MASS. FOR AT LEAST PREVIOUS 10 YEARS &
MEET QUALIFICATIONS FOR FINANCIAL HARDSHIP DEFERRAL.

**UNLIKE AN EXEMPTION, THIS DEFERRAL ALLOWS YOU TO POSTPONE PAYMENT OF
TAXES.** MUST BE PAID BACK IN MAXIMUM OF 3 YRS.

LIEN FILED WITH COLLECTOR AND TAX PAYER. TREASURER MAINTAINS ACCOUNT, DETER-
MINES INTEREST. TAXPAYER PAYS FOR LIEN & RELEASE. MUST APPLY EVERY YEAR BY 12/15
BOARD (CAN GO TO SUPERIOR JUDICIAL COURT) TOTAL AMT. CAN'T BE MORE THAN 50%
OF TOTAL VALUE OF PROPERTY. AGREEMENT-MORTGAGES, ALL PARTIES, OWNERS, ETC.
INTEREST 8% PER YEAR ACCRUED FROM DATE NORMAL PMT. WOULD BE MADE, 1/2
DEATH OR SALE OF PROPERTY INT. JUMPS TO 16% SHOULD NOTIFY HEIRS (EXCEPT-
SURVIVING SPOUSE CAN CONTINUE @ 8%.)

COMMUNITY PRESERVATION ACT (CPA) FOR LOW INCOME PERSONS OR LOW-MODERATE
INCOME SENIORS. FOR CURRENT YEAR INCOME LIMITS SEE CPA APPLICATION